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ATTORNEY DOCKET NO.: 04329.2387

Box Patent Application
Assistant Commissioner for Patents
Washington, D.C. 20231

New U.S. Patent Application
Title: SYSTEM FOR HANDLING AUDIO INFORMATION WITH
REPRESENTATIVE IMAGE
Inventors: Hideo ANDO and Masafumi TAMURA

Sir:

We enclose the following papers for filing in the United States Patent and Trademark Office in connection with the above patent application.

1. A check for \$1276 representing a \$1236 filing fee and \$40 for recording the Assignment.
2. Application - 97 pages, including 10 independent claims and 14 claims total.
3. Drawings - 16 sheets of formal drawings containing 17 figures.
4. Declaration and Power of Attorney.
5. Recordation Form Cover Sheet and Assignment to Kabushiki Kaisha Toshiba.

Applicants claim the right to priority based on Japanese Patent Application No. 11-275571, filed September 29, 1999.

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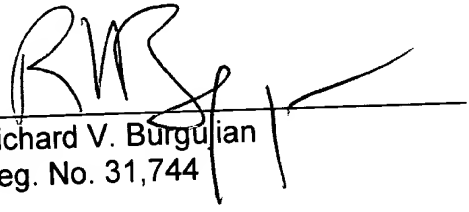
Please accord this application a serial number and filing date and record and return the Assignment to the undersigned.

The Commissioner is hereby authorized to charge any additional filing fees due and any other fees due under 37 C.F.R. § 1.16 or § 1.17 during the pendency of this application to our Deposit Account No. 06-0916.

Respectfully submitted,

FINNEGAN, HENDERSON, FARABOW,
GARRETT & DUNNER, L.L.P.

By:


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RVB/FPD/dvz
Enclosures